

2008 Filing Extension

Use of Form 204

Leave the paper behind and e-file your Arizona extension request. Visit www.azdor.gov for e-file requirements.

Use Form 204 to apply for an extension of time to file an Arizona Form 140, 140A, 140EZ, 140ET, 140PTC, 140PY, 140NR, or 141AZ.

If you are using Form 204 to request a filing extension for a trust or an estate, enter the trust's or estate's federal employer identification number in the area designated for an individual's social security number.

Use this form to apply for an automatic six (6) month extension.

Also use Form 204 to remit an extension payment whether you are requesting an Arizona extension or using a valid federal extension. However, if you are filing under a federal extension, but making an electronic extension payment or making an extension payment using a credit card, you do not need to send in Form 204.

Arizona will accept your federal extension for the same period.

When To File

For 2008, you must file Form 204 by April 15, 2009 (or the original due date of your return).

Complete Form 204 to request an automatic six (6) month extension. Mark your envelope "Extension Request."

If you are not sending a payment with your request, mail the request to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

If you are sending a payment with this request, mail the request to: Arizona Department of Revenue, PO Box 52016, Phoenix AZ 85072-2016.

The department will not return a copy of the Form 204 to you. Be sure to keep a copy of the completed Form 204.

Payment: An extension does not extend the time to pay your income tax. You must still pay 100 percent of your tax liability by April 15 (or the original due date of your return). If you do not pay 100 percent of the tax shown on your return by the return's original due date, you will be subject to a late payment penalty. If you do not pay at least 90 percent of the tax liability disclosed by your return by the return's original due date, you will be subject to the extension underpayment penalty. The department charges interest from the original due date to the date of payment.

Extension Underpayment Penalty: The department imposes this penalty if you do not pay 90 percent of the tax liability shown on your return filed under an extension by the return's original due date. The extension underpayment penalty is $\frac{1}{2}$ of 1 percent (.005) of the tax not paid for each 30 day period or fraction of a 30 day period. The department imposes this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 25 percent of the unpaid tax.

Late Filing Penalty: The late filing penalty is $\frac{4}{2}$ percent of the tax required to be shown on the return for each month or fraction of a month the return is late. This penalty cannot exceed 25 percent of the tax found to be remaining due.

Late Payment Penalty: This penalty is $\frac{1}{2}$ of 1 percent (.005) of the amount shown as tax for each month or fraction of a month for which the failure continues. The department imposes this penalty from the original due date of the return until you pay the tax. This penalty cannot exceed a total of 10 percent.

IMPORTANT

1. The department can only grant an extension up to six (6) months. Arizona will accept the federal extension for the period covered by the federal extension.
2. You must file your extension request (Form 204) by the original due date of your return. You must submit Form 204 with any extension payment you make, unless you are e-filing your extension request, or making an electronic payment, or paying by credit card.

NOTE: *If you have a federal extension, you do not need to request an Arizona extension.*

Nonresident Aliens

Nonresident aliens having federal income tax returns due on June 15 must file Arizona tax returns by April 15. If you want to file your Arizona return after April 15, you must file for an extension by April 15. If you have a federal 6-month extension until December 15, 2009, Arizona will recognize the federal extension, but only for a period of 6 months from the due date of your Arizona return. So, if you are filing your Arizona return under a federal extension, you must file your Arizona return by October 15, 2009, even though your federal return will not be due until December 15, 2009.

To avoid an extension underpayment penalty, you must pay at least 90 percent of your tax liability by April 15. To avoid a late payment penalty, you must pay 100 percent of the tax shown on your return by April 15, or the return's original due date.

When you do not file your Arizona return or extension by April 15, the department will charge you interest and penalties. Late filing and late payment penalties and interest will apply to the unpaid tax liability.

Instructions Before Mailing

Make sure that you have completed all the information requested on the **front** of the form.

To avoid an extension underpayment penalty, make sure you pay at least 90 percent of your Arizona tax liability. To avoid a late payment penalty, make sure you pay 100 percent of the tax by the return's original due date. If paying by check or money order, attach your payment to the front of this form.

Write your **social security number** and **2008 extension** on the **front** of your check.